THEREFORE, WE CLAIM:

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- 1. A method of treating or preventing an autoimmune disorder in a subject, comprising the step of administering to a subject in need of such treatment an effective amount of at least one sterol absorption inhibitor or a pharmaceutically acceptable salt or solvate thereof.
- 2. The method according to claim 1, wherein the at least one sterol absorption inhibitor is represented by Formula (I):

$$Ar^{1}-X_{m}-(C)_{q}-Y_{n}-(C)_{r}-Z_{p}$$
 Ar^{3}
 Ar^{3}
 Ar^{2}

(I),

or a pharmaceutically acceptable salt thereof or a solvate thereof, wherein:

Ar¹ and Ar² are independently selected from the group consisting of aryl and R⁴-substituted aryl;

Ar³ is aryl or R⁵-substituted aryl;

X, Y and Z are independently selected from the group consisting of -CH₂-, -CH(lower alkyl)- and -C(dilower alkyl)-;

R and R² are independently selected from the group consisting of -OR⁶, -O(CO)R⁶, -O(CO)OR⁹ and -O(CO)NR⁶R⁷;

R¹ and R³ are independently selected from the group consisting of hydrogen, lower alkyl and aryl;

q is 0 or 1;

r is 0 or 1;

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m, n and p are independently selected from 0, 1, 2, 3 or 4; provided that at least one of q and r is 1, and the sum of m, n, p, q and r is 1, 2, 3, 4, 5 or 6; and provided that when p is 0 and r is 1, the sum of m, q and n is 1, 2, 3, 4 or 5;

 R^4 is 1-5 substituents independently selected from the group consisting of lower alkyl, $-OR^6$, $-O(CO)R^6$, $-O(CO)OR^9$, $-O(CH_2)_{1-5}OR^6$, $-O(CO)NR^6R^7$,

 $-NR^6R^7$, $-NR^6(CO)R^7$, $-NR^6(CO)OR^9$, $-NR^6(CO)NR^7R^8$, $-NR^6SO_2R^9$, $-COOR^6$,

 $-\text{CONR}^6\text{R}^7$, $-\text{COR}^6$, $-\text{SO}_2\text{NR}^6\text{R}^7$, $\text{S(O)}_{0\text{-}2}\text{R}^9$, $-\text{O(CH}_2)_{1\text{-}10}$ -COOR 6 ,

-O(CH₂)₁₋₁₀CONR⁶R⁷, -(lower alkylene)COOR⁶, -CH=CH-COOR⁶, -CF₃, -CN,

-NO₂ and halogen;

 R^5 is 1-5 substituents independently selected from the group consisting of $\mathsf{-OR}^6$, $\mathsf{-O}(\mathsf{CO})\mathsf{R}^6$, $\mathsf{-O}(\mathsf{CO})\mathsf{OR}^9$, $\mathsf{-O}(\mathsf{CH}_2)_{1\text{-}5}\mathsf{OR}^6$, $\mathsf{-O}(\mathsf{CO})\mathsf{NR}^6\mathsf{R}^7$, $\mathsf{-NR}^6\mathsf{R}^7$, $\mathsf{-NR}^6(\mathsf{CO})\mathsf{R}^7$, $\mathsf{-NR}^6(\mathsf{CO})\mathsf{R}^7$, $\mathsf{-NR}^6(\mathsf{CO})\mathsf{R}^7$, $\mathsf{-NR}^6(\mathsf{CO})\mathsf{NR}^7\mathsf{R}^8$, $\mathsf{-NR}^6\mathsf{SO}_2\mathsf{R}^9$, $\mathsf{-COOR}^6$, $\mathsf{-CONR}^6\mathsf{R}^7$, $\mathsf{-COR}^6$, $\mathsf{-SO}_2\mathsf{NR}^6\mathsf{R}^7$, $\mathsf{S}(\mathsf{O})_{0\text{-}2}\mathsf{R}^9$, $\mathsf{-O}(\mathsf{CH}_2)_{1\text{-}10}\mathsf{-COOR}^6$, $\mathsf{-O}(\mathsf{CH}_2)_{1\text{-}10}\mathsf{CONR}^6\mathsf{R}^7$, $\mathsf{-(lower alkylene)}\mathsf{COOR}^6$ and $\mathsf{-CH}=\mathsf{CH}\mathsf{-COOR}^6$;

R⁶, R⁷ and R⁸ are independently selected from the group consisting of hydrogen, lower alkyl, aryl and aryl-substituted lower alkyl; and

R⁹ is lower alkyl, aryl or aryl-substituted lower alkyl.

3. The method according to claim 1, wherein the at least one sterol absorption inhibitor is represented by Formula (II):

(II)

or a pharmaceutically acceptable salt or solvate thereof.

4. The method according to claim 1, wherein the at least one sterol absorption inhibitor is represented by Formula (III):

$$Ar^{1}-A-Y = \begin{matrix} R^{1} \\ C-Z_{p} \\ R^{2} \end{matrix}$$

$$Ar^{3}$$

$$Ar^{2}$$

(III)

or a pharmaceutically acceptable salt thereof or a solvate thereof, wherein, in Formula (III) above:

Ar¹ is R³-substituted aryl;

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Ar² is R⁴-substituted aryl;

Ar³ is R⁵-substituted aryl;

Y and Z are independently selected from the group consisting of -CH $_2$ -,

15 -CH(lower alkyl)- and -C(dilower alkyl)-;

A is selected from -O-, -S-, -S(O)- or -S(O) $_2$ -;

 R^{1} is selected from the group consisting of $-OR^{6}$, $-O(CO)R^{6}$, $-O(CO)OR^{9}$ and $-O(CO)NR^{6}R^{7}$; R^{2} is selected from the group consisting of hydrogen, lower alkyl and aryl; or R^{1} and R^{2} together are =O;

q is 1, 2 or 3; p is 0, 1, 2, 3 or 4;

 R^5 is 1-3 substituents independently selected from the group consisting of $-OR^6$, $-O(CO)R^6$, $-O(CO)OR^9$, $-O(CH_2)_{1-5}OR^9$, $-O(CO)NR^6R^7$, $-NR^6R^7$, $-NR^6(CO)R^7$, $-NR^6(CO)OR^9$, $-NR^6(CO)NR^7R^8$, $-NR^6SO_2$ -lower alkyl, $-NR^6SO_2$ -aryl, $-CONR^6R^7$, $-COR^6$, $-SO_2NR^6R^7$, $S(O)_{0-2}$ -alkyl, $S(O)_{0-2}$ -aryl, $-O(CH_2)_{1-10}$ -COOR 6 , $-O(CH_2)_{1-10}$ -COOR 6 , o-halogeno, m-halogeno, o-lower alkyl, m-lower alkyl, -(lower alkylene)-COOR 6 , and $-CH=CH-COOR^6$;

R³ and R⁴ are independently 1-3 substituents independently selected from the group consisting of R⁵, hydrogen, p-lower alkyl, aryl, -NO₂, -CF₃ and p-halogeno;

 R^6 , R^7 and R^8 are independently selected from the group consisting of hydrogen, lower alkyl, aryl and aryl-substituted lower alkyl; and

R⁹ is lower alkyl, aryl or aryl-substituted lower alkyl.

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5. The method according to claim 1, wherein the at least one sterol absorption inhibitor is represented by Formula (IV):

$$Ar^{1}-R^{1}-Q$$

$$O$$

$$Ar^{2}$$

(IV)

or a pharmaceutically acceptable salt thereof or a solvate thereof, wherein, in Formula (IV) above:

A is selected from the group consisting of R²-substituted heterocycloalkyl, R²-substituted heterocycloalkyl, R²-substituted benzofused heterocycloalkyl, and R²-substituted benzofused heterocycloalkyl;

Ar¹ is aryl or R³-substituted aryl;

Ar² is aryl or R⁴-substituted aryl;

Q is a bond or, with the 3-position ring carbon of the azetidinone, forms the spiro

$$R^5 - (R^6)_a$$
 group $(R^7)_b$; and

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R¹ is selected from the group consisting of:

 $-(CH_2)_q$ -, wherein q is 2-6, provided that when Q forms a spiro ring, q can also be zero or 1;

 $-(CH_2)_e$ -G- $(CH_2)_r$ -, wherein G is -O-, -C(O)-, phenylene, -NR⁸- or -S(O)₀₋₂-, e is 0-5 and r is 0-5, provided that the sum of e and r is 1-6;

-(C2-C6 alkenylene)-; and

 $-(CH_2)_fV-(CH_2)_g$ -, wherein V is C_3-C_6 cycloalkylene, f is 1-5 and g is 0-5, provided that the sum of f and g is 1-6;

R⁵ is selected from:

 R^6 and R^7 are independently selected from the group consisting of $-CH_2$ -, $-CH(C_1-C_6 \text{ alkyl})$ -, $-C(\text{di-}(C_1-C_6) \text{ alkyl})$, -CH=CH- and $-C(C_1-C_6 \text{ alkyl})=CH$ -; or R^5 together with an adjacent R^6 , or R^5 together with an adjacent R^7 , form a -CH=CH- or a $-CH=C(C_1-C_6 \text{ alkyl})$ - group;

a and b are independently 0, 1, 2 or 3, provided both are not zero; provided that when R^6 is -CH=CH- or -C(C_1 - C_6 alkyl)=CH-, a is 1; provided that when R^7 is -CH=CH- or -C(C_1 - C_6 alkyl)=CH-, b is 1; provided that when a is 2 or 3, the R^6 's can be the same or different; and provided that when b is 2 or 3, the R^7 's can be the same or different;

and when Q is a bond, R¹ also can be selected from:

where M is -O-, -S-, -S(O)- or -S(O) $_2$ -;

X, Y and Z are independently selected from the group consisting of $-CH_{2}$ -, $-CH(C_{1}$ - C_{6} alkyl)- and $-C(di-(C_{1}-C_{6})$ alkyl);

R¹⁰ and R¹² are independently selected from the group consisting of -OR¹⁴, -O(CO)R¹⁴, -O(CO)OR¹⁶ and -O(CO)NR¹⁴R¹⁵;

 R^{11} and R^{13} are independently selected from the group consisting of hydrogen, (C_1-C_6) alkyl and aryl; or R^{10} and R^{11} together are =0, or R^{12} and R^{13} together are =0;

d is 1, 2 or 3;

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h is 0, 1, 2, 3 or 4;

s is 0 or 1; t is 0 or 1; m, n and p are independently 0-4; provided that at least one of s and t is 1, and the sum of m, n, p, s and t is 1-6; provided that when p is 0 and t is 1, the sum of m, s and n is 1-5; and provided that when p is 0 and s is 1, the sum of m, t and n is 1-5;

v is 0 or 1;

j and k are independently 1-5, provided that the sum of j, k and v is 1-5;

 \mbox{R}^2 is 1-3 substituents on the ring carbon atoms selected from the group consisting of hydrogen, (C₁-C₁₀)alkyl, (C₂-C₁₀)alkenyl, (C₂-C₁₀)alkynyl,

 (C_3-C_6) cycloalkyl, (C_3-C_6) cycloalkenyl, R^{17} -substituted aryl, R^{17} -substituted benzyl, R^{17} -substituted benzyloxy, R^{17} -substituted aryloxy, halogeno, -NR 14 R 15 , NR 14 R 15 (C₁-C₆ alkylene)-, NR 14 R 15 C(O)(C₁-C₆ alkylene)-,-NHC(O)R 16 , OH, C₁-C₆ alkoxy, -OC(O)R 16 , -COR 14 , hydroxy(C₁-C₆)alkyl, (C₁-C₆)alkoxy(C₁-C₆)alkyl, NO₂, -S(O)₀₋₂R 16 , -SO₂NR 14 R 15 and -(C₁-C₆ alkylene)COOR 14 ; when R 2 is a substituent

on a heterocycloalkyl ring, R^2 is as defined, or is =0 or $O^{(CH_2)_{1-2}}$; and, where R^2 is a substituent on a substitutable ring nitrogen, it is hydrogen, (C_1-C_6) alkyl, aryl, (C_1-C_6) alkoxy, aryloxy, (C_1-C_6) alkylcarbonyl, arylcarbonyl, hydroxy, $-(CH_2)_{1-6}CONR^{18}R^{18}$,

$$\begin{array}{c}
O \\
J \\
(CH_2)_{0-4}
\end{array}$$
R¹⁸

wherein J is -O-, -NH-, -NR 18 - or -CH $_2$ -;

 $R^{3} \text{ and } R^{4} \text{ are independently selected from the group consisting of 1-3} \\ \text{substituents independently selected from the group consisting of } (C_{1}-C_{6})\text{alkyl}, \\ -OR^{14}, -O(CO)R^{14}, -O(CO)OR^{16}, -O(CH_{2})_{1-5}OR^{14}, -O(CO)NR^{14}R^{15}, -NR^{14}R^{15}, \\ -NR^{14}(CO)R^{15}, -NR^{14}(CO)OR^{16}, -NR^{14}(CO)NR^{15}R^{19}, -NR^{14}SO_{2}R^{16}, -COOR^{14}, \\ -CONR^{14}R^{15}, -COR^{14}, -SO_{2}NR^{14}R^{15}, S(O)_{0-2}R^{16}, -O(CH_{2})_{1-10}-COOR^{14}, \\ -O(CH_{2})_{1-10}CONR^{14}R^{15}, -(C_{1}-C_{6} \text{ alkylene})-COOR^{14}, -CH=CH-COOR^{14}, -CF_{3}, -CN, -NO_{2} \\ \text{and halogen;} \\ \\$

 R^8 is hydrogen, (C_1-C_6) alkyl, aryl (C_1-C_6) alkyl, $-C(O)R^{14}$ or $-COOR^{14}$;

 R^9 and R^{17} are independently 1-3 groups independently selected from the group consisting of hydrogen, (C_1-C_6) alkyl, (C_1-C_6) alkoxy, -COOH, NO_2 ,

-NR¹⁴R¹⁵, OH and halogeno;

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 R^{14} and R^{15} are independently selected from the group consisting of hydrogen, (C_1-C_6) alkyl, aryl and aryl-substituted (C_1-C_6) alkyl;

R¹⁶ is (C₁-C₆)alkyl, aryl or R¹⁷-substituted aryl;

R¹⁸ is hydrogen or (C₁-C₆)alkyl; and

 R^{19} is hydrogen, hydroxy or (C_1-C_6) alkoxy.

6. The method according to claim 1, wherein the at least one sterol absorption inhibitor is represented by Formula (V):

$$Ar^{1} \times_{m} (C)_{q} \times_{R^{1}} S(O)_{r} \xrightarrow{Ar^{2}} Ar^{2}$$

(V)

or a pharmaceutically acceptable salt thereof or a solvate thereof, wherein, in Formula (V) above:

Ar¹ is aryl, R¹⁰-substituted aryl or heteroaryl;

Ar² is aryl or R⁴-substituted aryl;

Ar³ is aryl or R⁵-substituted aryl;

X and Y are independently selected from the group consisting of -CH $_2$ -, -CH(lower alkyl)- and -C(dilower alkyl)-;

R is $-OR^6$, $-O(CO)R^6$, $-O(CO)OR^9$ or $-O(CO)NR^6R^7$; R¹ is hydrogen, lower alkyl or aryl; or R and R¹ together are =O;

q is 0 or 1;

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r is 0, 1 or 2;

m and n are independently 0, 1, 2, 3, 4 or 5; provided that the sum of m, n and q is 1, 2, 3, 4 or 5;

 R^4 is 1-5 substituents independently selected from the group consisting of lower alkyl, $-OR^6$, $-O(CO)R^6$, $-O(CO)OR^9$, $-O(CH_2)_{1-5}OR^6$, $-O(CO)NR^6R^7$, $-NR^6(CO)R^7$, $-NR^6(CO)OR^9$, $-NR^6(CO)NR^7R^8$, $-NR^6SO_2R^9$, $-COOR^6$, $-CONR^6R^7$, $-COR^6$, $-SO_2NR^6R^7$, $S(O)_{0-2}R^9$, $-O(CH_2)_{1-10}$ - $-COOR^6$,

-O(CH₂)₁₋₁₀CONR⁶R⁷, -(lower alkylene)COOR⁶ and -CH=CH-COOR⁶;

 $\ensuremath{\text{R}^{5}}$ is 1-5 substituents independently selected from the group consisting of $-OR^{6}$, $-O(CO)R^{6}$, $-O(CO)OR^{9}$, $-O(CH_{2})_{1.5}OR^{6}$, $-O(CO)NR^{6}R^{7}$, $-NR^{6}R^{7}$, $-NR^{6}(CO)R^{7}$, $-NR^{6}(CO)OR^{9}, -NR^{6}(CO)NR^{7}R^{8}, -NR^{6}SO_{2}R^{9}, -COOR^{6}, -CONR^{6}R^{7}, -COR^{6}, -SO_{2}NR^{6}R^{7},$ $S(O)_{0.2}R^9$, $-O(CH_2)_{1-10}-COOR^6$, $-O(CH_2)_{1-10}CONR^6R^7$, $-CF_3$, -CN, $-NO_2$, halogen, -(lower alkylene)COOR⁶ and -CH=CH-COOR⁶;

 R^{6} , R^{7} and R^{8} are independently selected from the group consisting of hydrogen, lower alkyl, aryl and aryl-substituted lower alkyl;

R⁹ is lower alkyl, aryl or aryl-substituted lower alkyl; and

R¹⁰ is 1-5 substituents independently selected from the group consisting of lower alkyl, $-OR^6$, $-O(CO)R^6$, $-O(CO)OR^9$, $-O(CH_2)_{1-5}OR^6$, $-O(CO)NR^6R^7$, $-NR^6R^7$, $-NR^6(CO)R^7$, $-NR^6(CO)OR^9$, $-NR^6(CO)NR^7R^8$, $-NR^6SO_2R^9$, $-COOR^6$, $-CONR^6R^7$, $-COR^6$, $-SO_2NR^6R^7$, $-S(O)_{0.2}R^9$, $-O(CH_2)_{1.10}-COOR^6$, -O(CH₂)₁₋₁₀CONR⁶R⁷, -CF₃, -CN, -NO₂ and halogen.

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7. The method according to claim 1, where the at least one sterol absorption inhibitor is represented by Formula (VI):

$$R_4$$
 R_1
 R_2
 R_3
 R_4
 R_{20}
 R_{21}

(VI)

or a pharmaceutically acceptable salt thereof or a solvate thereof, wherein:

R₁ is

R₂ and R₃ are independently selected from the group consisting of:

-CH2-, -CH(lower alkyl)-, -C(di-lower alkyl)-, -CH=CH- and -C(lower alkyl)=CH-; or

R₁ together with an adjacent R₂, or R₁ together with an adjacent R₃, form a -CH=CH- or a -CH=C(lower alkyl)- group;

u and v are independently 0, 1, 2 or 3, provided both are not zero; provided that when R₂ is -CH=CH- or -C(lower alkyl)=CH-, v is 1; provided that when R₃ is -CH=CH- or -C(lower alkyl)=CH-, u is 1; provided that when v is 2 or 3, the R₂'s can be the same or different; and provided that when u is 2 or 3, the R₃'s can be the same or

R4 is selected from B-(CH₂)_mC(O)-, wherein m is 0, 1, 2, 3, 4 or 5;

B-(CH₂)_q-, wherein q is 0, 1, 2, 3, 4, 5 or 6;

B-(CH₂)_e-Z-(CH₂)_r-, wherein Z is -O-, -C(O)-, phenylene, -N(R₈)- or -S(O)₀₋₂-, e is 0, 1,

2, 3, 4 or 5 and r is 0, 1, 2, 3, 4 or 5, provided that the sum of e and r is 0, 1, 2, 3, 4, 5 or 6;

B-(C2-C6 alkenylene)-;

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different:

B-(C4-C6 alkadienylene)-;

B-(CH₂)_t-Z-(C₂-C₆ alkenylene)-, wherein Z is as defined above, and wherein t is 0, 1, 2

or 3, provided that the sum of t and the number of carbon atoms in the alkenylene chain is 2, 3, 4, 5 or 6;

B-(CH₂)_f-V-(CH₂)_q-, wherein V is C₃-C₆ cycloalkylene, f is 1, 2, 3, 4 or 5 and g is 0, 1,

2, 3, 4 or 5, provided that the sum of f and g is 1, 2, 3, 4, 5 or 6;

B-(CH₂)_t-V-(C₂-C₆ alkenylene)- or

B-(C₂-C₆ alkenylene)-V-(CH₂)_t-, wherein V and t are as defined above, provided that the sum of t and the number of carbon atoms in the alkenylene chain is 2, 3, 4, 5 or 6;

B-(CH₂)_a-Z-(CH₂)_b-V-(CH₂)_d-, wherein Z and V are as defined above and a, b and d are independently 0, 1, 2, 3, 4, 5 or 6, provided that the sum of a, b and d is 0, 1, 2, 3, 4, 5 or 6; or T-(CH₂)_s-, wherein T is cycloalkyl of 3-6 carbon atoms and s is 0, 1, 2, 3, 4, 5 or 6; or

R₁ and R₄ together form the group B-CH=C-;

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B is selected from indanyl, indenyl, naphthyl, tetrahydronaphthyl, heteroaryl or W-substituted heteroaryl, wherein heteroaryl is selected from the group consisting of pyrrolyl, pyridinyl, pyrimidinyl, pyrazinyl, triazinyl, imidazolyl, thiazolyl, pyrazolyl, thienyl, oxazolyl and furanyl, and for nitrogen-containing heteroaryls, the N-oxides thereof, or

W is 1 to 3 substituents independently selected from the group consisting of lower alkyl, hydroxy lower alkyl, lower alkoxy, alkoxyalkyl, alkoxyalkoxy, alkoxyalkoxy, alkoxyarbonylalkoxy, (lower alkoxyimino)-lower alkyl, lower alkanedioyl, lower alkyl lower alkanedioyl, allyloxy, -CF3, -OCF3, benzyl, R7-benzyl, benzyloxy,

R7-benzyloxy, phenoxy, R7-phenoxy, dioxolanyl, NO₂,-N(R₈)(R₉), N(R₈)(R₉)-lower alkylene-, N(R₈)(R₉)-lower alkylenyloxy-, OH, halogeno, -CN, -N₃, -NHC(O)OR₁₀, -NHC(O)R₁₀, R₁₁O₂SNH-, (R₁₁O₂S)₂N-, -S(O)₂NH₂, -S(O)₀- $_2$ R₈, tert-butyldimethyl-silyloxymethyl, -C(O)R₁₂, -COOR₁₉, -CON(R₈)(R₉), -CH=CHC(O)R₁₂, -lower alkylene-C(O)R₁₂, R₁₀C(O)(lower alkylenyloxy)-, N(R₈)(R₉)C(O)(lower alkylenyloxy)- and

and the substituents on the substituted heteroaryl ring nitrogen atoms, when present, are selected from the group consisting of lower alkyl, lower alkoxy, -C(O)OR₁₀, -C(O)R₁₀, OH, N(R₈)(R₉)-lower alkylene-,N(R₈)(R₉)-lower alkylenyloxy-, -S(O)₂NH₂ and 2-(trimethylsilyl)-ethoxymethyl;

R7 is 1-3 groups independently selected from the group consisting of lower alkyl, lower alkoxy, -COOH, NO₂, -N(R₈)(R₉), OH, and halogeno;

R8 and R9 are independently selected from H or lower alkyl;

R₁₀ is selected from lower alkyl, phenyl, R₇-phenyl, benzyl or R₇-benzyl;

R₁₁ is selected from OH, lower alkyl, phenyl, benzyl, R₇-phenyl or R₇-benzyl; R₁₂ is selected from H, OH, alkoxy, phenoxy, benzyloxy,

$$-N$$
 R_{13} , -N(R8)(R9), lower alkyl, phenyl or R7-phenyl;

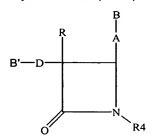
R₁₃ is selected from -O-, -CH₂-, -NH-, -N(lower alkyl)- or -NC(O)R₁₉;

R₁₅, R₁₆ and R₁₇ are independently selected from the group consisting of H and the groups defined for W; or R₁₅ is hydrogen and R₁₆ and R₁₇, together with adjacent carbon atoms to which they are attached, form a dioxolanyl ring;

R₁₉ is H, lower alkyl, phenyl or phenyl lower alkyl; and

R₂₀ and R₂₁ are independently selected from the group consisting of phenyl, W-substituted phenyl, naphthyl, W-substituted naphthyl, indanyl, indenyl, tetrahydronaphthyl, benzodioxolyl, heteroaryl, W-substituted heteroaryl, benzofused heteroaryl, W-substituted benzofused heteroaryl and cyclopropyl, wherein heteroaryl is as defined above.

8. The method according to claim 1, wherein the at least one sterol absorption inhibitor is represented by Formula (VIIA) or (VIIB):



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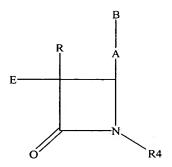
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ξ,

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(VIIA)



(VIIB)

or a pharmaceutically acceptable salt or solvate thereof, wherein:

A is -CH=CH-, -C \equiv C- or -(CH₂)_p- wherein p is 0, 1 or 2;

B is

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B' is

D is -(CH₂)_mC(O)- or -(CH₂)_q- wherein m is 1, 2, 3 or 4 and q is 2, 3 or 4;

E is C₁₀ to C₂₀ alkyl or -C(O)-(C₉ to C₁₉)-alkyl, wherein the alkyl is straight or branched, saturated or containing one or more double bonds;

R is hydrogen, C₁-C₁₅ alkyl, straight or branched, saturated or containing one or more double bonds, or B-(CH₂)_{Γ} -, wherein r is 0, 1, 2, or 3;

R₁, R₂, R₃, R₁, R₂, and R₃ are independently selected from the group consisting of hydrogen, lower alkyl, lower alkoxy, carboxy, NO₂, NH₂, OH, halogeno, lower alkylamino, dilower alkylamino, -NHC(O)OR₅, R₆O₂SNH- and -S(O)₂NH₂;

R₄ is

$$-\sqrt{}$$
 $(OR_5)_n$

wherein n is 0, 1, 2 or 3;

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R5 is lower alkyl; and

R₆ is OH, lower alkyl, phenyl, benzyl or substituted phenyl wherein the substituents are 1-3 groups independently selected from the group consisting of lower alkyl, lower alkoxy, carboxy, NO₂, NH₂, OH, halogeno, lower alkylamino and dilower alkylamino;

or a pharmaceutically acceptable salt thereof or a prodrug thereof.

10 9. The method according to claim 1, wherein the at least one sterol absorption inhibitor is represented by Formula (VIII):

$$Ar^{1}-R^{1}-Q$$
 R^{26}
 $O-G$
 Ar^{2}

(VIII)

or a pharmaceutically acceptable salt thereof or a solvate thereof, wherein, in Formula (VIII) above,

 R^{26} is H or OG^1 ;

G and G¹ are independently selected from the group consisting of

and
$$R^{4a}$$
 QR^{3a} R^{4a} QR^{4a} R^{4a} QR^{4a} R^{4a} R

OH, G is not H;

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R, R^a and R^b are independently selected from the group consisting of H, -OH, halogeno, -NH₂, azido, (C₁-C₆)alkoxy(C₁-C₆)-alkoxy or -W-R³⁰;

W is independently selected from the group consisting of -NH-C(O)-, -O-C(O)-, -O-C(O)-N(R 31)-, -NH-C(O)-N(R 31)- and -O-C(S)-N(R 31)-;

 R^2 and R^6 are independently selected from the group consisting of H, (C1-C6)alkyl, aryl and aryl(C1-C6)alkyl;

R³, R⁴, R⁵, R⁷, R^{3a} and R^{4a} are independently selected from the group consisting of H, (C₁-C₆)alkyl, aryl(C₁-C₆)alkyl, -C(O)(C₁-C₆)alkyl and -C(O)aryl;

 R^{30} is selected from the group consisting of R^{32} -substituted T, R^{32} -substituted-T-(C₁-C₆)alkyl, R^{32} -substituted-(C₂-C₄)alkenyl, R^{32} -substituted-(C₃-C₇)cycloalkyl and R^{32} -substituted-(C₃-C₇)cycloalkyl(C₁-C₆)alkyl;

R³¹ is selected from the group consisting of H and (C₁-C₄)alkyl;

T is selected from the group consisting of phenyl, furyl, thienyl, pyrrolyl, oxazolyl, isoxazolyl, thiazolyl, iosthiazolyl, benzothiazolyl, thiadiazolyl, pyrazolyl, imidazolyl and pyridyl;

R³² is independently selected from 1-3 substituents independently selected from the group consisting of halogeno, (C₁-C₄)alkyl, -OH, phenoxy,

-CF₃, -NO₂, (C₁-C₄)alkoxy, methylenedioxy, oxo, (C₁-C₄)alkylsulfanyl,

(C1-C4)alkylsulfinyl, (C1-C4)alkylsulfonyl, -N(CH3)2, -C(O)-NH(C1-C4)alkyl, -C(O)-N((C1-C4)alkyl)2, -C(O)-(C1-C4)alkyl, -C(O)-(C1-C4)alkoxy and pyrrolidinylcarbonyl; or R³² is a covalent bond and R³¹, the nitrogen to which it is attached and R³² form a pyrrolidinyl, piperidinyl, N-methyl-piperazinyl, indolinyl or morpholinyl group, or a (C1-C4)alkoxycarbonyl-substituted pyrrolidinyl, piperidinyl, N-methylpiperazinyl, indolinyl or morpholinyl group;

Ar¹ is aryl or R¹⁰-substituted aryl;

Ar² is aryl or R¹¹-substituted aryl;

Q is a bond or, with the 3-position ring carbon of the azetidinone,

 $R^{12} - (R^{13})_a$ forms the spiro group $(R^{14})_b$; and

R¹ is selected from the group consisting of

 $-(CH_2)_q$ -, wherein q is 2-6, provided that when Q forms a spiro ring, q can also be zero or 1;

-(CH₂)_e-E-(CH₂)_r-, wherein E is -O-, -C(O)-, phenylene, -NR²²- or -S(O)₀₋₂-, e is 0-5 and r is 0-5, provided that the sum of e and r is 1-6;

-(C2-C6)alkenylene-; and

-(CH₂)_f-V-(CH₂)_g-, wherein V is C₃-C₆ cycloalkylene, f is 1-5 and g is 0-5, provided that the sum of f and g is 1-6;

R₁₂ is

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-CH-, -C(C₁-C₆ alkyl)-, -CF-, -C(OH)-, -C(C₆H₄-R²³)-, -N-, or
$$-^{+}NO^{-}$$
;

adjacent R14, form a -CH=CH- or a -CH=C(C1-C6 alkyl)- group:

 R^{13} and R^{14} are independently selected from the group consisting of -CH₂-, -CH(C₁-C₆ alkyl)-, -C(di-(C₁-C₆) alkyl), -CH=CH- and -C(C₁-C₆ alkyl)=CH-; or R^{12} together with an adjacent R^{13} , or R^{12} together with an

a and b are independently 0, 1, 2 or 3, provided both are not zero; provided that when R¹³ is -CH=CH- or -C(C₁-C₆ alkyl)=CH-, a is 1; provided that when R¹⁴ is -CH=CH- or -C(C₁-C₆ alkyl)=CH-, b is 1; provided that when a is 2 or 3, the R¹³'s can be the same or different; and provided that when b is 2 or 3, the R¹⁴'s can be the same or different; and when Q is a bond, R¹ also can be:

M is -O-, -S-, -S(O)- or -S(O) $_2$ -;

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X, Y and Z are independently selected from the group consisting of -CH₂-, -CH(C₁-C₆)alkyl- and -C(di-(C₁-C₆)alkyl);

 ${\sf R}^{10}$ and ${\sf R}^{11}$ are independently selected from the group consisting of 1-3 substituents independently selected from the group consisting of (C1-C6)alkyl, -OR 19 , -O(CO)R 19 , -O(CO)OR 21 , -O(CH2)1-5OR 19 ,

 $\hbox{-O(CO)NR}^{19} \hbox{R}^{20}, \hbox{-NR}^{19} \hbox{R}^{20}, \hbox{-NR}^{19} \hbox{(CO)R}^{20}, \hbox{-NR}^{19} \hbox{(CO)OR}^{21},$

 $-NR^{19}(CO)NR^{20}R^{25}, -NR^{19}SO_2R^{21}, -COOR^{19}, -CONR^{19}R^{20}, -COR^{19}, -COR^{19}$

 $-\mathsf{SO}_2\mathsf{NR}^{19}\mathsf{R}^{20},\,\mathsf{S}(\mathsf{O})_{0\text{-}2}\mathsf{R}^{21},\,-\mathsf{O}(\mathsf{CH}_2)_{1\text{-}10}\text{-}\mathsf{COOR}^{19},\,-\mathsf{O}(\mathsf{CH}_2)_{1\text{-}10}\mathsf{CONR}^{19}\mathsf{R}^{20},$

(C1-C6 alkylene)-COOR 19 , -CH=CH-COOR 19 , -CF3, -CN, -NO2 and halogen;

 $\rm R^{15}$ and $\rm R^{17}$ are independently selected from the group consisting of -OR^{19}, -O(CO)R^{19}, -O(CO)OR^{21} and -O(CO)NR^{19}R^{20};

 R^{16} and R^{18} are independently selected from the group consisting of H, (C1-C6)alkyl and aryl; or R^{15} and R^{16} together are =0, or R^{17} and R^{18} together are =0;

d is 1, 2 or 3;

h is 0, 1, 2, 3 or 4;

s is 0 or 1; t is 0 or 1; m, n and p are independently 0-4; provided that at least one of s and t is 1, and the sum of m, n, p, s and t is 1-6; provided that when p is 0 and t is 1, the sum of m, s and n is 1-5; and provided that when p is 0 and s is 1, the sum of m, t and n is 1-5;

v is 0 or 1;

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j and k are independently 1-5, provided that the sum of j, k and v is 1-5;

$$R_{j}^{15}$$
 $-X_{j}^{-}(C)_{v}^{-}Y_{k}^{-}S(O)_{0-2}^{-}$ R^{16} , Ar^{1} can also be

and when Q is a bond and R¹ is R¹⁶, Ar¹ can also be pyridyl, isoxazolyl, furanyl, pyrrolyl, thienyl, imidazolyl, pyrazolyl, thiazolyl, pyrazinyl, pyrimidinyl or pyridazinyl;

 R^{19} and R^{20} are independently selected from the group consisting of H, (C1-C6)alkyl, aryl and aryl-substituted (C1-C6)alkyl;

R²¹ is (C₁-C₆)alkyl, aryl or R²⁴-substituted aryl;

R²² is H, (C₁-C₆)alkyl, aryl (C₁-C₆)alkyl, -C(O)R¹⁹ or -COOR¹⁹;

R²³ and R²⁴ are independently 1-3 groups independently selected from the group consisting of H, (C₁-C₆)alkyl, (C₁-C₆)alkoxy, -COOH, NO₂,

-NR¹⁹R²⁰, -OH and halogeno; and

 R^{25} is H, -OH or (C₁-C₆)alkoxy.

10. The method according to claim 1, wherein the at least one sterol absorption inhibitor is represented by Formula (IX):

$$Ar^1$$
 C Q Ar^2 (IX)

or a pharmaceutically acceptable salt or solvate thereof, wherein in Formula (IX):

R¹ is selected from the group consisting of H, G, G¹, G², -SO₃H and -PO₃H;

G is selected from the group consisting of: H,

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$$R^{5}O$$
 OR^{4}
 $R^{5}O$
 OR^{3}
 OR^{3}
 OR^{4}
 OR^{3}
 OR^{5}
 OR^{4}
 OR^{5}
 OR^{5}
 OR^{3a}
 OR^{4}
 OR^{3a}
 OR^{4}
 OR^{5}
 OR^{5}

wherein R, R^a and R^b are each independently selected from the group consisting of H, -OH, halo, -NH₂, azido, (C₁-C₆)alkoxy(C₁-C₆)alkoxy or -W-R³⁰;

W is independently selected from the group consisting of -NH-C(O)-, -O-C(O)-, -O-C(O)-N(R 31)-, -NH-C(O)-N(R 31)- and -O-C(S)-N(R 31)-;

 R^2 and R^6 are each independently selected from the group consisting of H, (C1-C6)alkyl, acetyl, aryl and aryl(C1-C6)alkyl;

R³, R⁴, R⁵, R⁷, R^{3a} and R^{4a} are each independently selected from the group consisting of H, (C₁-C₆)alkyl, acetyl, aryl(C₁-C₆)alkyl, -C(O)(C₁-C₆)alkyl and -C(O)aryl;

 R^{30} is independently selected from the group consisting of R^{32} -substituted T, R^{32} -substituted-T-(C₁-C₆)alkyl, R^{32} -substituted-(C₂-C₄)alkenyl, R^{32} -substituted-(C₁-C₆)alkyl, R^{32} -substituted-(C₃-C₇)cycloalkyl and R^{32} -substituted-(C₃-C₇)cycloalkyl(C₁-C₆)alkyl;

R³¹ is independently selected from the group consisting of H and (C₁-C₄)alkyl;

T is independently selected from the group consisting of phenyl, furyl, thienyl, pyrrolyl, oxazolyl, isoxazolyl, thiazolyl, isothiazolyl, benzothiazolyl, thiadiazolyl, pyrazolyl, imidazolyl and pyridyl;

R³² is independently selected from 1-3 substituents which are each independently selected from the group consisting of H, halo, (C₁-C₄)alkyl, -OH, phenoxy, -CF₃, -NO₂, (C₁-C₄)alkoxy, methylenedioxy, oxo, (C₁-C₄)alkylsulfanyl, (C₁-C₄)alkylsulfinyl, (C₁-C₄)alkylsulfonyl, -N(CH₃)₂, -C(O)-NH(C₁-C₄)alkyl, -C(O)-N((C₁-C₄)alkyl)₂, -C(O)-(C₁-C₄)alkyl, -C(O)-(C₁-C₄)alkoxy and pyrrolidinylcarbonyl; or R³² is a covalent bond and R³¹, the nitrogen to which it is attached and R³² form a pyrrolidinyl, piperidinyl, N-methyl-piperazinyl, indolinyl or morpholinyl group, or a (C₁-C₄)alkoxycarbonyl-substituted pyrrolidinyl, piperidinyl, N-methylpiperazinyl, indolinyl or morpholinyl group;

G¹ is represented by the structure:

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wherein R³³ is independently selected from the group consisting of unsubstituted alkyl, R³⁴-substituted alkyl, (R³⁵)(R³⁶)alkyl-,

 R^{34} is one to three substituents, each R^{34} being independently selected from the group consisting of HOOC-, HO-, HS-, (CH₃)S-, H₂N-, (NH₂)(NH)C(NH)-, (NH₂)C(O)- and HOOCCH(NH₂⁺)CH₂SS-;

R³⁵ is independently selected from the group consisting of H and NH₂-;

R³⁶ is independently selected from the group consisting of H, unsubstituted alkyl, R³⁴-substituted alkyl, unsubstituted cycloalkyl and R³⁴-substituted cycloalkyl;

G² is represented by the structure:

wherein R³⁷ and R³⁸ are each independently selected from the group consisting of (C₁-C₆)alkyl and aryl;

 R^{26} is one to five substituents, each R^{26} being independently selected from the group consisting of:

a) H;

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- b) -OH;
- c) -OCH₃;

- d) fluorine;
- e) chlorine;
- f) -O-G;
- g) -O-G¹;
- h) -O-G²;

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- i) -SO₃H; and
- j) –PO₃H;

provided that when R¹ is H, R²⁶ is not H, -OH, -OCH₃ or -O-G;

Ar¹ is aryl, R¹⁰-substituted aryl, heteroaryl or R¹⁰-substituted heteroaryl;

Ar² is aryl, R¹¹-substituted aryl, heteroaryl or R¹¹-substituted heteroaryl;

L is selected from the group consisting of:

- a) a covalent bond;
 - b) $-(CH_2)_q$ -, wherein q is 1-6;
 - c) -(CH₂)_e-E-(CH₂)_r-, wherein E is –O-, -C(O)-, phenylene, -NR²²- or –S(O)₀₋₂-, e is 0-5 and r is 0-5, provided that the sum of e and r is 1-6;
 - d) –(C₂-C₆)alkenylene-;
 - e) -(CH₂)_f-V-(CH₂)_g-, wherein V is C₃-C₆cycloalkylene, f is 1-5 and g is 0-5, provided that the sum of f and g is 1-6; and

f)

$$-M-Y_d-\begin{matrix} R^{15} \\ - \\ C \\ R^{16} \end{matrix} Z_h - \begin{matrix} - \\ - \\ - \\ - \end{matrix} X_m - \begin{matrix} R^{17} \\ - \\ - \\ - \\ - \end{matrix} X_n - \begin{matrix} R^{15} \\ - \\ - \\ - \end{matrix} Z_p - \begin{matrix} - \\ - \\ - \\ - \end{matrix} Z_p - \begin{matrix} - \\ - \\ - \\ - \end{matrix} Z_p - \begin{matrix} - \\ - \\ - \end{matrix} X_j - \begin{matrix} - \\ - \\ - \\ - \end{matrix} X_j - \begin{matrix} - \\ - \\ - \\ - \end{matrix} X_j - \begin{matrix} - \\ - \\ - \end{matrix} X_j - \begin{matrix} - \\ - \\ - \end{matrix} X_j - \begin{matrix} - \\ - \\ - \end{matrix} X_j - \begin{matrix} - \\ - \\ - \end{matrix} X_j - \begin{matrix} - \\ - \\ - \end{matrix} X_j - \begin{matrix} - \\ - \\ - \end{matrix} X_j - \begin{matrix} - \\ - \\ - \end{matrix} X_j - \begin{matrix} - \\ - \\ - \end{matrix} X_j - \begin{matrix} - \\ - \\ - \end{matrix} X_j - \begin{matrix} - \\ - \\ - \end{matrix} X_j - \begin{matrix} - \\ - \\ - \end{matrix} X_j - \begin{matrix} - \end{matrix} X_j - \begin{matrix} - \\ - \end{matrix} X_j - \begin{matrix} - \end{matrix} X_j - \end{matrix} X_j - \begin{matrix} - \end{matrix} X_j - \end{matrix} X_j - \begin{matrix} - \end{matrix} X_j - \begin{matrix} - \end{matrix} X_j - \begin{matrix} - \end{matrix} X_j - \end{matrix} X_j - \begin{matrix} - \end{matrix} X_j - \end{matrix} X_j - \begin{matrix} - \end{matrix} X_j - \begin{matrix} - \end{matrix} X_j - \end{matrix} X_j - \end{matrix} X_j - \begin{matrix} - \end{matrix} X_j - \end{matrix} X_j - \end{matrix} X_j - \begin{matrix} - \end{matrix} X_j - \end{matrix} X_j - \end{matrix} X_j - \end{matrix} X_j - \begin{matrix} - \end{matrix} X_j - \end{matrix} X_j$$

wherein M is $-O_{-}$, $-S_{-}$, $-S(O)_{-}$ or $-S(O)_{2-}$;

X, Y and Z are each independently selected from the group consisting of $-CH_2$ -, $-CH(C_1-C_6)$ alkyl- and $-C(di-(C_1-C_6)$ alkyl)-;

R⁸ is selected from the group consisting of H and alkyl;

 $\rm R^{10}$ and $\rm R^{11}$ are each independently selected from the group consisting of 1-3 substituents which are each independently selected from the group consisting of (C1-C6)alkyl, -OR^{19}, -O(CO)R^{19}, -O(CO)OR^{21}, -O(CH_2)_{1-5}OR^{19}, -O(CO)NR^{19}R^{20}, -NR^{19}R^{20}, -NR^{19}(CO)R^{20}, -NR^{19}(CO)OR^{21}, -NR^{19}(CO)NR^{20}R^{25}, -NR^{19}SO_2R^{21}, -COOR^{19}, -CONR^{19}R^{20}, -COR^{19}, -COR

 ${\rm SO_2NR^{19}R^{20},\,S(O)_{0\text{-}2}R^{21},\,-O(CH_2)_{1\text{-}10}\text{-}COOR^{19},\,-O(CH_2)_{1\text{-}10}CONR^{19}R^{20},\,-(C_1\text{-}C_6\text{ alkylene})\text{-}COOR^{19},\,-CH=CH-COOR^{19},\,-CF_3,\,-CN,\,-NO_2\text{ and halo};}$

 R^{15} and R^{17} are each independently selected from the group consisting of $-OR^{19}$, $-OC(O)R^{19}$, $-OC(O)OR^{21}$, $-OC(O)NR^{19}R^{20}$;

 R^{16} and R^{18} are each independently selected from the group consisting of H, (C₁-C₆)alkyl and aryl;

or R¹⁵ and R¹⁶ together are =O, or R¹⁷and R¹⁸ together are =O;

d is 1, 2 or 3;

h is 0, 1, 2, 3 or 4;

s is 0 or 1;

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t is 0 or 1;

m, n and p are each independently selected from 0-4;

provided that at least one of s and t is 1, and the sum of m, n, p, s and t is 1-6; provided that when p is 0 and t is 1, the sum of m, n and p is 1-5; and provided that when p is 0 and s is 1, the sum of m, t and n is 1-5;

v is 0 or 1;

j and k are each independently 1-5, provided that the sum of j, k and v is 1-5;

Q is a bond, $-(CH_2)_{q}$ -, wherein q is 1-6, or, with the 3-position ring carbon of the azetidinone, forms the spiro group

$$R^{12}$$
 $(R^{13})_a$ $(R^{14})_b$:

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wherein R¹² is

-CH-, -C(C₁-C₆ alkyl)-, -CF-, -C(OH)-, -C(C₆H₄-R²³)-, -N-, or
$$-^{+}NO^{-}$$
;

 R^{13} and R^{14} are each independently selected from the group consisting of -CH₂-, -CH(C₁-C₆ alkyl)-, -C(di-(C₁-C₆) alkyl), -CH=CH- and -C(C₁-C₆ alkyl)=CH-; or R^{12} together with an adjacent R^{13} , or R^{12} together with an adjacent R^{14} , form a -CH=CH- or a -CH=C(C₁-C₆ alkyl)- group;

a and b are each independently 0, 1, 2 or 3, provided both are not zero; provided that when R^{13} is -CH=CH- or -C(C₁-C₆ alkyl)=CH-, a is 1; provided that when R^{14} is -CH=CH- or -C(C₁-C₆ alkyl)=CH-, b is 1; provided that when a is 2 or 3, the R^{13} 's can be the same or different; and provided that when b is 2 or 3, the R^{14} 's can be the same or different;

and when Q is a bond and L is

then Ar¹ can also be pyridyl, isoxazolyl, furanyl, pyrrolyl, thienyl, imidazolyl, pyrazolyl, thiazolyl, pyrazinyl, pyrimidinyl or pyridazinyl;

 R^{19} and R^{20} are each independently selected from the group consisting of H, (C1-C6)alkyl, aryl and aryl-substituted (C1-C6)alkyl;

R²¹ is (C₁-C₆)alkyl, aryl or R²⁴-substituted aryl;

R²² is H, (C₁-C₆)alkyl, aryl (C₁-C₆)alkyl, -C(O)R¹⁹ or -COOR¹⁹;

 R^{23} and R^{24} are each independently selected from the group consisting of 1-3 substituents which are each independently selected from the group consisting of H, (C1-C6)alkyl, (C1-C6)alkoxy, -COOH, NO₂, -NR¹⁹R²⁰, -OH and halo; and

 R^{25} is H, -OH or (C₁-C₆)alkoxy.

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- 11. The method according to claim 1, wherein the at least one sterol absorption inhibitor is administered to a subject in an amount ranging from about 0.1 to about 1000 milligrams of sterol absorption inhibitor per day.
- 12. The method according to claim 1, further comprising the step of administering at least one other agent useful for the treatment of an autoimmune disorder to the subject.

- 13. The method according to claim 12, wherein the other agent useful for the treatment of an autoimmune disorder is selected from the group consisting of:
 - a) disease modifying antirheumatic drugs;
 - b) nonsteroidal anitinflammatory drugs;
 - c) COX-2 selective inhibitors;
 - d) COX-1 inhibitors;
 - e) immunosuppressives; p70^{S6} kinase inhibitors; and inosine monophosphate dehydrogenase inhibitors;
 - f) steroids;

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- g) biological response modifiers; and
- h) other agents useful for the treatment of autoimmune disorders.
- 14. The method according to claim 1, further comprising the step of administering at least one HMG CoA reductase inhibitor to the subject.
 - 15. The method according to claim 14, wherein the at least one HMG CoA reductase inhibitor is atorvastatin.
- 16. The method according to claim 14, wherein the at least one HMG CoA reductase inhibitor is simvastatin.
 - 17. The method according to claim 1, wherein the subject has an autoimmune disorder selected from the group consisting of: Alopecia Areata, Ankylosing Spondylitis, Antiphospholipid Syndrome, Autoimmune Addison's Disease, Autoimmune Diabetes, Autoimmune Hemolytic Anemia, Autoimmune Hepatitis, Behcet's Disease, Bullous Pemphigoid, Cardiomyopathy, Celiac Sprue-Dermatitis, Chronic Fatigue Immune Dysfunction Syndrome (CFIDS), Chronic Inflammatory Demyelinating Polyneuropathy, Churg-Strauss Syndrome, Cicatricial Pemphigoid, CREST Syndrome, Cold Agglutinin Disease, Crohn's Disease, Discoid Lupus, Essential Mixed Cryoglobulinemia,

Fibromyalgia-Fibromyositis, Good Pasture Syndrome, Graft Versus Host Disease, Graves' Disease, Guillain-Barré, Hashimoto's Thyroiditis, Idiopathic Pulmonary Fibrosis, Idiopathic Thrombocytopenia Purpura (ITP), IgA Nephropathy, Insulin Dependent Diabetes, Juvenile Arthritis, Lichen Planus, Lupus, Ménière's Disease, Mixed Connective Tissue Disease, Multiple Sclerosis, Myasthenia Gravis, Myositis, Pemphigus Vulgaris, Pernicious Anemia, Polyarteritis Nodosa, Polychondritis, Polyglandular Syndromes, Polymyalgia Rheumatica, Polymyositis and Dermatomyositis, Primary Agammaglobulinemia, Primary Biliary Cirrhosis, Psoriasis, Raynaud's Phenomenon, Reiter's Syndrome, Rheumatic Fever, Rheumatoid Arthritis, Sarcoidosis, Scleroderma, Sjögren's Syndrome, Stiff-Man Syndrome, Takayasu Arteritis, Temporal Arteritis/GianT-cell Arteritis, Ulcerative Colitis, Uveitis, Vasculitis, Vitiligo, and Wegener's Granulomatosis.

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- 18. The method according to claim 1, wherein said sterol absorption inhibitor disrupts lipid raft formation and/or organization within the cell membranes of leukocytes.
- 19. The method according to claim 18, wherein said lipid raft disruption affects the pathogenesis of said autoimmune disorder by affecting at least one immune response selected from the group consisting of antigen presentation, T-cell activation, T-cell receptor signaling, adhesion molecule function, chemokine receptor signaling, and combinations thereof.
- 20. A method of treating or preventing an autoimmune disorder in a subject is provided, comprising the step of administering to a subject in need of such treatment an effective amount of at least one sterol absorption inhibitor represented by Formula (II) below:

or a pharmaceutically acceptable salt or solvate thereof.

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21. The method according to claim 20, wherein the subject has an autoimmune disorder selected from the group consisting of: Alopecia Areata, Ankylosing Spondylitis, Antiphospholipid Syndrome, aplastic anemia, myelodysplastic syndromes, paroxysmal nocturnal hemoglobulinemia, pure red cell aplasia, chronic neutropenias, amegakaryocytic thrombocytopenia, antiphospholipid syndromes, autoimmune thrombocytopenia, autoimmune hemolytic syndromes, antiphospholipid syndromes, autoimmune gastritis, achlorhydria, Autoimmune Addison's Disease, Autoimmune Diabetes, Autoimmune Hemolytic Anemia, Autoimmune Hepatitis, Autoimmune hypophysitis, Autoimmune orchiditis, autoimmune ovarian failure, Behcet's Disease, Bullous Pemphigoid, Cardiomyopathy, Celiac Sprue-Dermatitis, Cicatrical pemphigoid, Chronic Fatigue Immune Dysfunction Syndrome (CFIDS), Chronic Inflammatory Demyelinating Polyneuropathy, Interstitial cystitis, Churg-Strauss Syndrome, Cicatricial Pemphigoid, CREST Syndrome, Cold Agglutinin Disease, Crohn's Disease, Dermatitis herpetiformis, Discoid Lupus, Drug-induced autoimmune disorders, Endometriosis, Epidermolysis bullosa acquisita, Essential Mixed Cryoglobulinemia, Fibromyalgia-Fibromyositis, Glomerulonephritis, Good Pasture Syndrome, Graft Versus Host Disease, Graves' Disease, Guillain-Barré, Hashimoto's Thyroiditis, Idiopathic Inflammatory Myopathies, Idiopathic Pulmonary Fibrosis, Idiopathic Thrombocytopenia Purpura (ITP), IgA Nephropathy, Insulin Dependent Diabetes, Juvenile Arthritis, Lichen

(II)

Planus, Systemic Lupus Erythmatosus, Ménière's Disease, Metal-induced autoimmunity disorders, Mixed Connective Tissue Disease, Multiple Sclerosis, Myasthenia Gravis, Myocarditis, Myositis, Optic neuritis, Painless/postpartum thyroiditis, Peripheral nerve vasculitis, Pemphigus Foliaceus, Pemphigus Vulgaris, Pernicious Anemia, Polyarteritis Nodosa, Polychondritis, Polyglandular Syndromes, Polymyalgia Rheumatica, Polymyositis and Dermatomyositis, Postinfectious autoimmune disorders, Primary Agammaglobulinemia, Primary Biliary Cirrhosis, Psoriasis, Psoriatic Arthritis, Reactive Arthritis, Raynaud's Phenomenon, Reiter's Syndrome, Rheumatic Fever, Rheumatoid Arthritis, Sarcoidosis, Scleritis, Scleroderma, Sjögren's Syndrome, Stiff-Man Syndrome, Takayasu Arteritis, Temporal Arteritis/Giant-cell Arteritis, Ulcerative Colitis, Uveitis, Vasculitis, Vitiligo, and Wegener's Granulomatosis.

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- 22. The method according to claim 20, further comprising the step of administering to said subject at least one other agent useful for the treatment of an autoimmune disorder.
- 23. The method according to claim 22, wherein the subject has rheumatoid arthritis and wherein said other agent is selected from the group consisting of COX-2 inhibitors, COX inhibitors, immunosuppressives, steroids, PDE IV inhibitors, anti-TNF- α compounds, MMP inhibitors, glucocorticoids, chemokine inhibitors, CB2-selective inhibitors and combinations thereof.
- 24. A method of treating or preventing rheumatoid arthritis in a subject, comprising the step of administering to a subject in need of such treatment an effective amount of at least one sterol absorption inhibitor or a pharmaceutically acceptable salt or solvate thereof.
- 25. A composition comprising: (a) at least one sterol absorption inhibitor or a pharmaceutically acceptable salt or solvate thereof and (b) at least one other agent

useful for the treatment of an autoimmune disorder.

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26. A therapeutic combination comprising: (a) a first amount of at least one sterol absorption inhibitor or a pharmaceutically acceptable salt or solvate thereof; and (b) a second amount of at least one other agent useful for the treatment of an autoimmune disorder, wherein the first amount and the second amount together comprise a therapeutically effective amount for the treatment or prevention of an autoimmune disorder in a subject.